

exceptions, between the ages of eighteen and sixty. In amount, it is generally two pesos a year. Aside from being a tax measure, cedulae are made to serve as certificates of identification.

The cedula tax constitutes a part of provincial and municipal revenue.

The sales tax has been in force in the Philippines since the Internal Revenue Law was first enacted in 1904. Originally fixed at one-third of one per cent, subsequently it was raised to one per cent, while during the war an excuse was found to raise it again to one and one-half per cent and there it has remained. Merchants have protested in vain against the tax, but in lieu of a better substitute it has been retained. The greatest difficulty in applying the law equitably has come from the business transactions of the Chinese, who have persisted in keeping their books of account in their own language.

The principal source of provincial and municipal revenue is the real property tax. Local in nature and direct in application, it is here that the tax shoe pinches most the masses. The complaints against this burdensome tax have been many and vociferous. Petitions for remission of the real-estate tax swamp the offices of the Government, and only the firmness of the Chief Executive has kept these petitions from being granted. Something will have to be done by way of readjusting the land tax to avoid agrarian discontent.

The actual revenue collected by the Central Government in 1933 was 58,047,374 pesos and 35 centavos (\$29,023,-687.17). This means that the per capita taxation in the Phil-

Philippines is low, approximately 4 pesos (\$2.00);
in 1926 4
pesos and 51 centavos (\$2.25), in 1931 3 pesos
and 88 centavos (\$1.94). Compared with England and the
United States,
and even with Japan, the showing is
remarkable. Nor is this
all. It has been estimated that Americans and
foreigners pay
approximately eighty per cent of the taxes.
Divide the re-
maining twenty per cent among thirteen
million taxable
Filipinos, and the burden is not heavy.